

Questionnaire

Y N Personal Information

- Did your marital status change during 2019? If yes, please explain:

- If you are divorced, were there any changes made to your divorce decree in 2019 regarding alimony or dependents?
- Did your address change from last year? If yes, what is the new address?

- Did you change jobs or retire this year?
- Can you be claimed as a dependent by another taxpayer?
- Do you want any tax refunds to be direct deposited into your bank account?
- If yes, have you provided us with a new void check with your 2019 tax documents or signed a bank account verification form for this year? (We need this every year to comply with IRS regulations.)

Y N Dependent Information - If you have any dependents, See page 5 for important documents we may need to complete your return.

- Check here if you do not have any dependents. Proceed to Home Ownership Information.
- Were there any changes in dependents from the prior year? If yes, explain:

- If you are adding a new dependent for 2019, we will need to see their Social Security Card.
- Did any of your dependents have income from investment accounts, IRA distributions, or other 'unearned' sources in excess of \$1,100? (Do not include wages or Social Security income when determining your child's 'unearned' income.)
- Do any of your dependents need to file tax returns?
- Did you provide over half the support for any person other than your dependent children or spouse during the year? Explain:

- Did you pay for child care while you worked, looked for work, or while you were a full-time student?
- Did you pay any expenses related to the adoption of a child during the year?
- If you are divorced or separated with child(ren), do you have a divorce decree or other form of separation agreement which establishes custodial responsibilities?

Y N Home Ownership Information - See page 8 for needed information if you have a mortgage or home equity loan.

- Check here if you did not own any real estate in 2019. Proceed to Government Information.
- Did you purchase or sell a principal residence during the year?
- Did you foreclose or abandon a principal residence or other real property during the year?
- Did you take out a home equity loan this year?
If yes, what was it used for? _____
- Did you refinance a principal residence or second home this year?
- Did you purchase or sell a secondary home or other non-business property?
- Did you pay real estate taxes for your primary home and/or second home?
- Did you pay any mortgage interest on an existing home loan?
- Did you make energy efficient improvements to your main home this year?
- Did you pay any mortgage insurance premiums in 2019?

Y N Government Information

- Did you or a dependent receive an Identity Protection PIN (IP PIN) from the IRS or have you been a victim of identity theft? If yes, attach the IRS letter.
- Did you receive correspondence from the State or the IRS?
If yes, please provide us with copies.
- Do you have previous years of tax returns that are either unfiled or filed with unpaid balances due?
- Do you want to designate \$3 to the Presidential Election Campaign fund? If you check yes, it will not change your tax or reduce your refund.

Y N Business and Rental Transactions

- Check here if you did not have any business or rental activity in 2019. Proceed to College and Post-Secondary Education Information.
- Did you sell, exchange, or purchase any assets used in your trade or business?
- Did you acquire a new or additional interest in a partnership or S corporation?
- Did you start a new business or purchase rental property during the year?
- Did you sell an existing business or rental property this year?
- Did you utilize an area of your home for business purposes?
- As a business owner, did you pay health insurance premiums for you and your family or your employees?
- Do you keep a mileage log? (You must provide one to take a mileage deduction.)
- Have you provided us with documentation for all income you received in 2019, including barter, crypto-currency, consumer-to-consumer activity, cash based revenues and all other income received in-person, in-kind or electronically.

Y N College and Post-Secondary Education Information - If yes to any, see page 6 for important documents we must have to complete your return.

- Did you pay any student loan interest this year?
- Did you make any contributions to an education savings or 529 Plan account?
- Did you make any withdrawals from an education savings or 529 Plan account?
- Did you or your dependents attend a post-secondary school during the year, or plan to attend one in 2020?
- Did you have any educational expenses during the year on behalf of yourself or a dependent?
- Did anyone in your family receive a scholarship of any kind during the year?
- If yes, were any of the funds used for expenses other than tuition, such as room and board?
- Did you cash any Series EE or I US Savings bonds issued after 1989?

Y N Health Care Information

- Did everyone in your family have health care coverage for 2019?
 - Did you enroll for health insurance through the MNsure or Healthcare.gov exchanges?
If yes, did you:
 - Enroll with a non-family member.
 - Enroll in lower-cost coverage through the ACA.
 - Receive Health Coverage Tax Credit advance payments.
- If you signed up through MNsure or Healthcare.gov you should receive a form 1095-A. We will need this form to properly prepare your return.**
- Did you make any contributions to a health savings account (HSA) or Archer MSA?
If yes, please provide form 5498-SA or other documentation of the contributions.
 - Did you receive any distributions from an HSA, Archer MSA, or Medicare Advantage MSA this year? If yes, please provide form 1099-SA.
 - If yes, were all distributions used for qualifying medical expenses?
 - Did you pay out-of-pocket medical expenses totaling more than 7.5% of your income?
 - Did you pay long-term care premiums (nursing home insurance) for yourself or your family?

Y N Income Information

- Did you receive any unemployment benefits during the year?
- Did you receive any disability income during the year?
- Did you receive any income from property sold in this or any prior year?
- Did any of your life insurance policies mature, or did you surrender any policies?
- Did you receive any awards, prizes, hobby income, gambling or lottery winnings?
- Do you expect a large fluctuation in income, deductions or withholding next year?
- Did you receive any tip income not reported to your employer this year?
- Did you acquire or dispose of any stock during the year?
- Did you receive, sell, send, exchange, or otherwise acquire any financial interest in virtual currency?
- Do you want a tax projection for 2020? Additional fees apply.

Y N Retirement Information

- Are you an active participant in a pension or retirement plan?
- Did you receive any Social Security benefits during the year?
- Did you make any withdrawals from an IRA, Roth, Keogh, SIMPLE, SEP, 401(k), or other qualified retirement plan?
- Did you repay any qualified disaster retirement plan distributions in 2019?
- Did you receive any lump-sum payments from a pension, profit sharing or 401(k) plan?
- Did you make any contributions to an IRA or Roth IRA account? If yes, please provide details.
- Did you make any contributions to a Keogh, SIMPLE, SEP 401(k), or other qualified retirement plan?
- Do you have balances in any retirement accounts?
If yes, what types of accounts are held? _____
- Are you a retired public safety officer?

Y N Miscellaneous Information

- Did you make any cash or noncash charitable contributions? If yes, please provide evidence such as a receipt from the donee organization, a cancelled check, or record of payment, to substantiate all contributions made.
- Did you donate a vehicle or boat during the year? If yes, attach Form 1098-C or other written acknowledgment from the donee organization.
- Did you incur interest expenses associated with any investment account you held?
- Did you make any major purchases during the year (cars, boats, etc.)?
- Did you make gifts of more than \$15,000 to any individual?
- Did you engage in any bartering transactions?
- Did you pay any individual as a household employee during the year?
- Did you incur a casualty loss in a Federally declared disaster area?
- Did you have any debts cancelled, or forgiven this year, such as a home mortgage, credit card, or student loans(s)?
- Did you lend money with the understanding of repayment and this year it became totally uncollectable?
- Did you purchase a qualified plug-in electric drive vehicle or qualified fuel cell vehicle?
- Did you reside in or operate a business in a federally declared disaster area?
These areas include victims of hurricanes, tropical storms, floods, as well as wildfires.
- Did you incur moving costs because of a permanent change of station as a member of the armed Forces on active duty?
- Did you make any contributions or withdrawals from an ABLE account?
- Did you pay Federal or State estimated tax payments?
If yes, please provide the amounts and dates of the payments.

Y N Foreign Information

- Did you have any foreign income or pay any foreign taxes during the year, directly or indirectly, such as from investment accounts, partnerships or foreign employer?
- Did you receive a distribution from, or were you a grantor or transferor for a foreign trust?
- Did you have a financial interest in or signature authority over a financial account such as a bank account, securities account, or brokerage account, outside the U.S.?
- Do you have any foreign financial accounts, foreign financial assets, or hold interest in a foreign entity (not held in your US Brokerage account.).
- Do you own stock in a foreign corporation and have signature authority on their bank accounts?

Y N Minnesota Information

- Did you pay any K-12 education expenses? **See page 7 for details and required information for the MN K-12 education subtraction.**
- Did you make any 529 plan withdrawals for K-12 tuition?
- Did you make any out-of-state purchases totaling more than \$770 on items taxable by MN (by telephone, internet, mail or in person) for which the seller did not collect state sales tax? If yes, a separate return will be required.
- Would you like to donate to the MN Nongame Wildlife fund? If yes, how much? _____
This amount will increase your tax due or decrease your refund.
- Did you pay vehicle registration tax?
If yes, please include your registration tabs or provide the license plate numbers of your vehicles.
- Did you have a work-related expense account or allowance during the year?
- Did you use your car for work, other than commuting?
If yes, did your employer reimburse you?
Do you keep a mileage log? (you must provide one to take a mileage deduction.)
- Did you work out of town for part of the year?
- Did you have any expenses related to seeking a new job during the year?
- Did you incur moving costs because of a job change?
If yes, did your employer reimburse you for any or all of those costs?
- Did you have any unreimbursed employee business expenses?
- Did you have any non-federal disaster area casualty or theft losses?
- Did you experience a stillbirth and receive a certificate from MN Dept. of Health?

Please bring your 2020 property tax statement or 2019 CRP for us to check eligibility for MN property tax refund.

Y N Wisconsin Information

- Did you pay private school tuition (K-12) for your dependents?
- Did you, your spouse or dependents attend a college or university in WI or MN in 2019?
- Did you make any out-of-state purchases taxable by WI (by telephone, internet, mail, or in person) for which the seller did not collect state sales tax?
If yes, how much? _____
- Did you pay rent for your primary residence in WI?
If yes, how much did you pay in 2019? _____
Was heat included in your rent? _____
- Did you make a contribution to a WI state-sponsored college savings program (Edvest or Tomorrow's Scholar)?

If you checked yes to any questions, please include related documentation.

Dependent Information Required For Certain Tax Credits

Please fill out this form if you claim any dependent children on your tax return.

Please list the names of all dependent children who were under the age of 24 at the end of 2019 and that you will be claiming on your tax return.

If any of these are new dependents for 2019, please provide us with a Social Security Card or Birth Certificate.

Y N

Did all of the children listed reside with you for all of 2019? (Students living elsewhere for the sole purpose of attending higher education are still considered to reside with you.)

If no, please explain _____

Y N

Have you had any earned income credits or child tax credits disallowed or reduced in previous years?

Y N N/A

If divorced, are you the custodial parent(s) of all the children listed?
For tax purposes, the custodial parent is the parent with whom the child stayed for the greater number of **nights** during the year (excluding nights away at school).

If no, please provide a signed form 8332 from the custodial parent for each child you will claim on your return.

Y N N/A

If divorced, have you released your claim to exemption (with form 8332) for any of the children listed?

You will need to provide documentation **verifying that each child you are claiming resided with you in 2019**. This documentation needs to be from an official source, have your child's name and address listed, and be dated 2019.

Examples of some documents that would qualify are:

1. Records or documents from your child's school, healthcare or childcare provider, or financial institution.
2. Signed statements on official letterhead from your child's healthcare provider, place of worship, employer or school.

Dependent Care Credit or Subtraction

If you paid for childcare* for dependents under the age of 13 (or who are incapable of caring for themselves due to disability) while you worked, looked for work, or were a full-time student, please provide:

1. The amounts paid per dependent
2. The name and address of the provider
3. The SSN (if an individual) or the EIN (if a business or organization) for the provider.

*This can include day-camp and similar activities, but not overnight camp.

Education Credit Information

Provide the following information if you paid expenses related to college or other higher education.

To claim an education credit, you must provide evidence of the qualified expenses that were paid in 2019. A credit cannot be claimed without the proper documentation. For each student claiming a credit:

You must provide a **Form 1098-T** from the educational institution attended.

You must provide records **proving actual payment** of the expenses such as canceled checks or an itemized receipt from the institution showing payments made in 2019.

Please also provide information on all scholarships received.

To help verify the student's qualifications for credits, please answer the following questions:

Y N

- Has the student been convicted of a felony drug offense?
- Has the student already completed 4 years of post-secondary education?
- Have any education credits been disallowed or reduced in prior years?

529 Plan and Education Savings Account Information

If you **contributed** to a 529 plan or other education savings account, you may qualify for a tax benefit at the state level. Please provide:

1. Company and account number for the plan.
2. Amount contributed in 2019.
3. Beneficiary name and social security number.
4. Name of the account owner.

If you took a **distribution** from a 529 account:

1. Please provide the 1099-Q for the distribution (you should receive this from the company holding the account).
2. Provide us with details on what the distribution was used for (college or K-12).
3. If used for college, please provide an itemized bill from the school showing a breakdown of charges and payments (this is often available to the student online or through the business office).
4. Provide documentation for any of the following expenses not listed on the school bill:
 - a. Textbooks, supplies and equipment required by the school.
 - b. Off-campus housing expenses (deductible up to what it would cost to live on-campus, so please also provide an estimate of on-campus housing costs).
 - c. Internet access
 - d. The purchase of a computer, computer equipment or software for educational purposes.

Student Loan Credit - Minnesota

If you made student loan payments in 2019, you may qualify for a tax benefit at the state level. Please provide:

1. Amount paid toward your own student loan.
2. Total amount of qualified loans.
3. Current year interest paid.

Minnesota K-12 Education Subtraction

If you live in MN and paid for education expenses for children in K-12*, please provide the following information **for each child. Please keep documentation for all expenses listed.** For a more detailed list of allowable deductions and requirements, see the 'MN Education Subtraction Factsheet' on our website at www.woodburycpas.com/tools-and-resources.

1. Child's name and grade.
2. Expenses paid **to others** for transportation to and from school and for educational field trips during the normal school day (no overnight trips or after-school activities).
3. Tuition for private school, and for academic and fine-arts camps (but not fees for food and lodging, supplies or transportation).
4. Fees for academic tutoring by a qualified instructor.
5. Tuition and fees for music, art or dance lessons provided by a qualified instructor.
6. Music instrument rental fees.
7. Fees for after-school enrichment programs such as science exploration, fine arts and study habits courses (but not books and materials for these programs).
8. Expenses for required **educational** material, such as paper, pens, notebooks and nonreligious textbooks. But not things like backpacks, tissues, or locker organizers.
9. Expenses for home computer hardware and educational software.
10. Instructor fees for drivers education if it is offered by your school district-even if not taken through the school.

Please **do not** include any of the following:

1. Clothing, costumes or uniforms, other than required gym clothes.
2. Food, including school lunches and snacks.
3. Travel and lodging expenses for overnight camps or trips.
4. Expenses related to **sports**.

For field trips outside the normal school day and for academic camps, we need a breakdown showing which portion of the fees were for academic instruction vs. food, transportation and lodging. You may need to ask the school or organization how the fees were determined. **Without this breakdown, we cannot include expenses from these activities.**

*This includes dependent students who have graduated during 2019, as long as the expenses were paid for and incurred during their high school education.

Mortgage Interest Deduction Worksheet

Please fill out this form if you have any kind of mortgage or home equity loan and you think you might qualify to itemize deductions on your tax return.

Due to the new federal tax law, there are strict requirements on what type of mortgage interest is deductible. In most cases, only interest on loan amounts that were used to purchase or improve a first or second home are deductible.

In order for us to determine your interest deduction, please fill out the following for **each mortgage or home equity loan**. See the 'Tools and Resources' page of our website (www.woodburycpas.com) if you need to print more pages.

Bank Name: _____ **Loan #:** _____

Loan Origination Date: _____

- Type of Loan:** 1st or 2nd Mortgage (on one property)
 Refinanced Mortgage
 Home Equity Loan

Loan Balance on 1-1-19 : _____

Loan Balance on 12-31-19: _____

Y N

- Were all the funds from the loan used to purchase or improve your first or second home? (Or if a refinanced loan, were all funds used to satisfy an original loan(s) for which this is true?)

If no, please provide documentation on how much of the loan was spent on your home and what the rest of the funds were used for.

Y N

- Is the loan secured by the same property that was purchased or improved?
(For example, if you took out a loan against home A, were all the proceeds used to purchase or improve home A?)

Y N

- Did you pay mortgage insurance premiums on this loan in 2018 or 2019?

If you took this loan out in 2019 (original or refinanced), please provide the closing documents for the loan.